FIRST UNION RAIL

One O'Hare Centre 6250 River Road, Suite 500 Rosemont, IL 60018-4214

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

November 1, 2006

Mr. Vernon E. Williams Surface Transportation Board 1925 K Street, N.W., Room 704 Washington, DC 20423-0001

Attn: Recordation of Railroad Equipment

Re: **Memorandum of Lease Agreement**

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated October 13, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 24428.

The names and addresses of the parties to the enclosed document are:

Lessor:

First Union Rail Corporation

One O'Hare Center

6250 River Road, Suite 5000

FGDI, L.L.C. Lessee:

19901 N. Dixie Hwy.

Bowling Green, OH 43402

Rosemont, IL 60018

A description of the railroad equipment covered by the enclosed document is fifty-two (52) 4550/4750 cu. ft. covered hopper cars, with FURX, NDYX and RUSX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows:

Memorandum of Lease

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

truly yours

Georgia Freiburger

Manager of Documentation

Enclosures

(FGDI018)

RECORDATION NO. 24428-5 FILED

NOV 0 3 '06

2-21 PM

ASSGN. NO.: FGDI018

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of day of corporation, and FGDI, L.L.C., ("Lessee"), a limited liability corporation.

$\underline{W} \underline{I} \underline{T} \underline{N} \underline{E} \underline{S} \underline{S} \underline{E} \underline{T} \underline{H}$:

August 22, 2002, whereby Lessor has agreed to	eve entered into that certain Lease Agreement (the "Lease"), dated as of lease to Lessee certain railcars pursuant to Rider No. 17 to the Lease (the hibit A attached hereto, effective as of September 26, 2005, and subject to e-mentioned Lease and Rider.				
IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.					
	LESSOR:				
ATTEST:	FIRST UNION RAIL CORPORATION By: Reymour				
	Name: RICHARDE SEYMOUR				
By: Susan Grokulsky	Vice President Sales & Marketing Title:				
Name: SUSAN GROKULSKY					
Title: MOR. OF DOCUMENTATION	Executed on this 13th day of October, 2006.				
[CORPORATE SEAL]					
STATE OF JULINOIS					
COUNTY OF COOK					
I, GEORGIA TRETBURG RICHARD F. SEYMOUR person	ally appeared before me this day and acknowledged his/her due execution				
of the foregoing Memorandum of Lease.	13th Ontology 2006				
WITNESS my hand and official stamp or seal, this 13 day of Uctober, 2006.					
My Commission Expires:	Notary Public				
5-2008					
(Notary Public)					

OFFICIAL SEAL
GEORGIA FREIBURGER
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 5-18-2008

	FGDI, L.L.C.
ATTEST:	Name: Nobert W. Obrock Title: VP-COO
	Name: Robert W. Obrock
Ву:	
Name:	
Title:	Executed on this day of
[CORPORATE SEAL]	
STATE OF OHIO	
COUNTY OF WOOD	
I, Donald Dear E Robert w Obrock of the foregoing Memorandum of Leas	, a Notary Public of the County and State aforesaid, certify that personally appeared before me this day and acknowledged his/her due executionse.
WITNESS my hand and offici	al stamp or seal, this 21st day of November, 200 C
10 A	Notary Public Notary Public
Commission Expires: 5/22/08 (Notary Public)	Notary Fublic -
griotary rubiic)	

LESSEE:

EXHIBIT A MEMORANDUM OF LEASE

I. NUMBER OF CARS: Fifty-two (52)

4550-4750 cubic foot capacity covered hopper cars with gravity discharge gates and trough hatches II. DESCRIPTION OF CARS:

III. CAR NUMBERS:

FURX	814205	FURX	815423	FURX	832143
FURX	814206	FURX	815429	FURX	832144
FURX	814207	FURX	815430	FURX	832158
FURX	814220	FURX	815436	FURX	832164
FURX	815281	FURX	815467	FURX	832166
FURX	815302	FURX	815493	FURX	832173
FURX	815333	FURX	827589	FURX	832175
FURX	815350	FURX	828324	FURX	832180
FURX	815354	FURX	828329	FURX	832197
FURX	815367	FURX	828343	NDYX	488335
FURX	815382	FURX	828376	RUSX	488105
FURX	815384	FURX	828751	RUSX	815396
FURX	815387	FURX	828868	RUSX	815397
FURX	815389	FURX	828960	RUSX	815428
FURX	815400	FURX	829614	RUSX	815433
FURX	815401	FURX	830270	RUSX	815476
FURX	815408	FURX	830813	Count:	52
FURX	815413	FURX	831048		